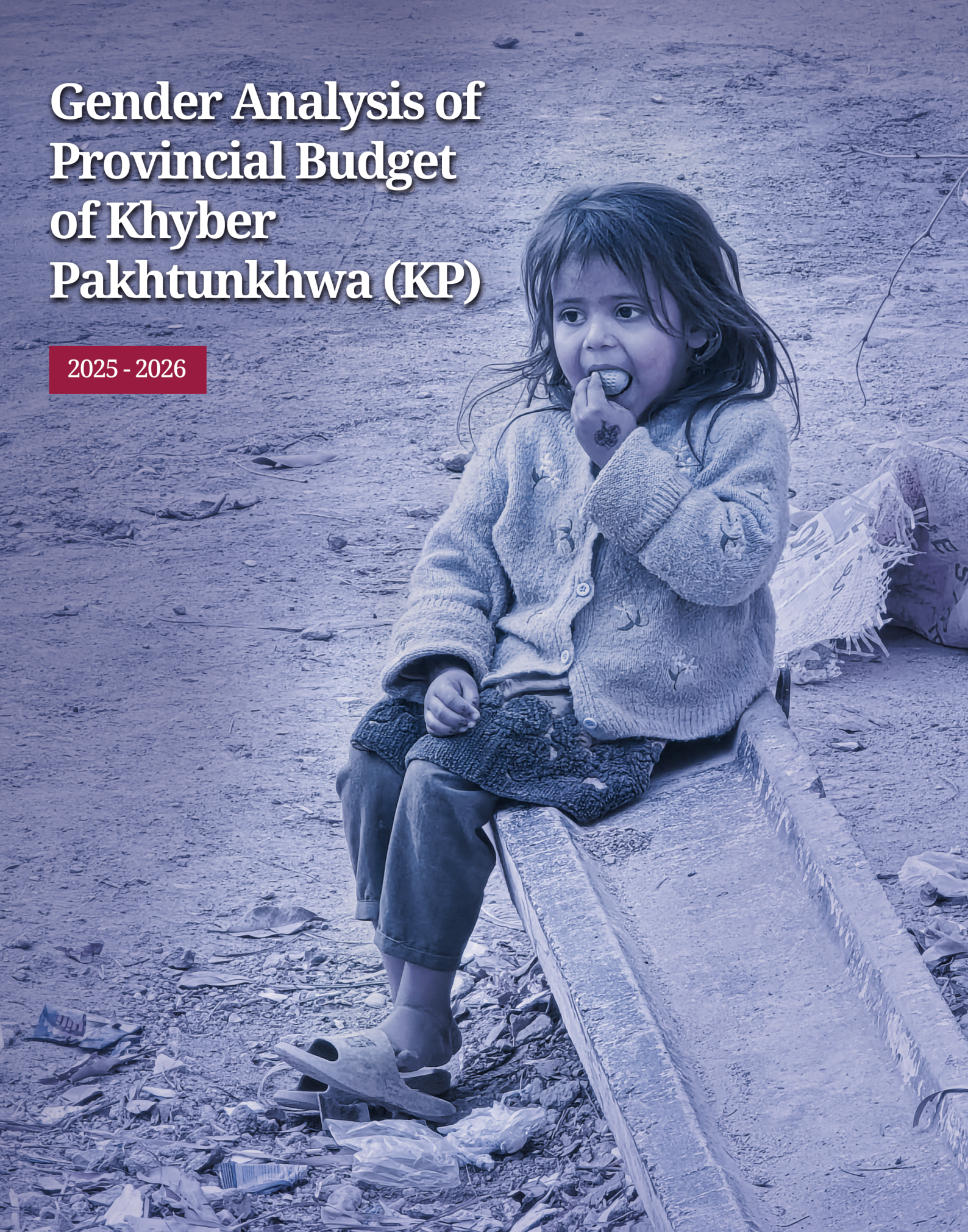


Gender Analysis of Provincial Budget of Khyber Pakhtunkhwa (KP)

2025 - 2026



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Table of Contents

■ Acronyms.	4
■ List of Tables.	5
■ List of Figures.	6
■ Annexures.	7
■ Executive Summary.	8
■ Introduction - The Evolving Landscape of Gender-responsive Planning and Budgeting (GRP) in Khyber Pakhtunkhwa.	10
■ Policy Context for Gender-responsive Planning & Budgeting (GRBP).	12
■ The Quantitative Analysis Landscape.	14
■ GRPB in Khyber Pakhtunkhwa – Key Institutions and Practices.	23
■ Recommendations for Equitable and Sustainable Governance.	29
■ Conclusion.	32
■ Bibliography.	33
■ References.	34

Acronyms

ADP - Annual Development Programme

AIP - Accelerated Implementation Program

CEDAW - Convention on the Elimination of All Forms of Discrimination Against Women

CCTV - Closed-Circuit Television

FY - Financial Year

GBV - Gender-Based Violence

GBT - Gender Budget Tagging

GEM - Gender Equality Marker

GRPB - Gender-Responsive Planning and Budgeting

JSIs - Justice Sector Institutions

KIIs - Key Informant Interviews

KP - Khyber Pakhtunkhwa

KPI - Key Performance Indicator

KPCSW - Khyber Pakhtunkhwa Commission on the Status of Women

P&D - Planning and Development Department

PC-1 - Planning Commission Form 1 (used for project approval)

PSDP - Public Sector Development Programme

SDGs - Sustainable Development Goals

SPGM - Social Protection & Gender Mainstreaming Section

SWSEWEZUD - Social Welfare, Special Education and Women Empowerment, Zakat & Ushr Department

UN - United Nations

UN Women - United Nations Entity for Gender Equality and the Empowerment of Women

UNDP - United Nations Development Programme

WPC - Women Parliamentary Caucus

List of Tables

Table 1:

2020-2025 Development Budget of KP

Table 2:

Provincial Budget Growth (FY2024-25 vs. FY2025-26).

Table 3:

Key Justice Sector Budgetary Allocations (ADP & PSDP) - FY2024-25 & FY2025-26).

Table 4:

Gender-Relevant Budgetary Allocations, FY2024-25 & FY2025-26.

Table 5:

Justice Sector Institutions (JSIs) Budget Breakdown, FY2024-25 & FY2025-26.

Table 6:

Key GRPB-Related Reforms in KP Justice and Legislature.

Table 7:

Proposed KPIs for Justice Sector Initiatives.

List of Figures

Figure 1:

Break-up of FY 2025-26 Budget.

Figure 2:

Justice Sector Budgetary Allocations.

Figure 3:

Women's Empowerment Portfolio Breakdown.

Figure 4:

Gender Relevant Allocation.

Figure 5:

Justice Sector Institutions Breakdown.

Figure 6:

Data Discrepancy in FY 2024-25 Women's Portfolio Budget.

Annexures

Annexure I:

GRPB Framework and its Core Pillars.

Annexure II:

The Analytical Framework: Deconstructing the Budget through a Gender Lens.

Annexure III:

Gender Equality Marker (GEM) System

Executive Summary

Khyber Pakhtunkhwa's FY 2025–26 budget reflects a significant increase in allocations for women's empowerment, with the combined portfolio of the Social Welfare, Special Education and Women Empowerment, Zakat and Ushr Department rising from PKR 9.507 billion in FY 2024–25 to PKR 19.161 billion in FY 2025–26. This doubling of allocations signals a stronger political commitment to gender equality and women's empowerment. The Government has also introduced institutional tools such as a Gender Budget Tagging system to embed a gender lens within fiscal planning and budget formulation processes.

However, despite this notable increase, women's empowerment expenditures still account for only around 0.98 percent of total provincial spending. Moreover, the majority of the additional allocations are concentrated in recurrent expenditures, with limited investment in new capital projects such as day-care centres or women's hostels. This highlights a persistent “under one percent” paradox, where substantial nominal increases in gender-focused budget lines translate into only marginal shifts in the overall expenditure profile.

Within the justice sector, the Rule of Law Roadmap has introduced gender-responsive priorities, including specialized women's courts and targeted recruitment of female police personnel. Allocations for the Home Department, police, courts, and related justice institutions approximately doubled between FY 2024–25 and FY 2025–26, reflecting increased attention to justice sector reform.

These developments have been significantly supported by the EU-funded Deliver Justice Project, which has played a catalytic role in advancing gender-responsive justice planning by strengthening institutional coordination, supporting gender-sensitive service delivery models, and reinforcing linkages between justice reforms and fiscal decision-making. Nevertheless, the translation of policy commitments into budget execution remains uneven. Few large-scale justice sector projects explicitly incorporate gender criteria, illustrating a fiscal lag between stated priorities and budget coding. For example, new police facilities and court infrastructure projects are not systematically tagged for gender impact. At the same time, targeted initiatives such as the expansion of Dar-ul- Aman women's shelters, women-focused gender-based violence helplines, and legal aid cells indicate incremental progress toward more gender-responsive justice outcomes. Despite these advances, significant gaps persist in accountability and implementation. The majority of sectoral budgets continue to be classified as gender-neutral, with limited integration of gender considerations in large spending areas such as infrastructure, agriculture, and energy.

Overall, the analysis concludes that Khyber Pakhtunkhwa has established a credible foundation for gender-responsive governance through policy commitments, budgetary increases, and justice sector reforms supported by EU- funded and partner interventions. To consolidate these gains, future efforts should prioritize strengthening departmental capacity to apply Gender Equality Marker Checklists and Gender Budget Tagging tools effectively, linking budget allocations to measurable gender outcomes, and expanding Gender-Responsive Planning and Budgeting across large, mainstream sectors. Sustained technical support, combined with evidence-based monitoring and accountability mechanisms, will be critical to ensuring that fiscal policy delivers equitable and measurable development outcomes for women and girls across the province.

1. Introduction - The Evolving Landscape of Gender-responsive Planning and Budgeting (GRPB) in Khyber Pakhtunkhwa.

1.1. Policy Context and Strategic Framework for GRPB in Khyber Pakhtunkhwa.

The report examines the government of the Khyber Pakhtunkhwa's evolving approach to GRPB through an analysis of the provincial budgets for FY 2024-25 and FY 2025-26. It assesses how fiscal priorities and institutional mechanisms translate the province's policy commitments into practice, with particular attention to reforms within the justice and governance sectors.

The analysis situates KP's experience within Pakistan's broader national commitments - such as National Gender Policy Framework (2022) and international obligations such as CEDAW SDGs and the Beijing Platform for Action provide the strategic basis for provincial gender-responsive budgeting. Within KP, the Rule of Law Roadmap (2023-28), the GRPB Guidelines (P&D Department, 2022) and the KP Women Empowerment Policy formalize government intent to integrate gender perspectives into public finance management.

1.2. Scope and Objectives of the Assignment.

The assignment titled "Gender Analysis of Provincial Budget of KP 2025-26" was commissioned with three key objectives: i. to analyze overall spending on the gender component in FY 2024-25, ii. to examine allocations for gender components in FY 2025-26, and iii. to evaluate policy shifts and the extent of gender mainstreaming achieved through GRPB initiatives within justice-sector institutions and the Khyber Pakhtunkhwa Assembly.

1.3. Methodology.

The analysis of GRPB in Khyber Pakhtunkhwa employs a mixed-methods approach, combining a quantitative review of official budgetary data with a qualitative assessment of institutional and policy reforms. Primary data sources include

- Official KP budget documents for FY2024-25 and FY2025-26.
- Annual Development Programme (ADP) books for settled and merged districts.
- Relevant sections of the Public Sector Development Programme (PSDP) where federal allocations directly benefit KP.
- Key Informant Interviews (KIIs).

1.4. Qualitative Research Framework.

Primary data for this qualitative analysis was collected through KIIs. A purposive sampling approach was used to select eight (8) respondents representing a cross-section of relevant institutions and expertise. The sample includes policymakers, finance officials, representatives from justice sector institutions (police, judiciary, prosecution, legal aid services), and independent gender experts. The KIIs were structured to gather in-depth insights into policy evolution, institutional practices, and challenges related to GRPB implementation.

Interview transcripts were analyzed using thematic coding which enabled the identification of recurring themes, institutional practices, policy shifts, and the challenges faced in implementing GRPB initiatives. This analytical framework was specifically designed to specifically assess the impact of GRPB on the functioning of justice sector institutions and the Khyber Pakhtunkhwa Provincial Assembly, providing an integrated view of how policy intent translates into institutional performance.

A key methodological consideration was the reconciliation of inconsistent quantitative estimates across official documents. For instance, budget records note a discrepancy in total gender-related spending estimates, citing PKR 9.507 billion versus PKR 10.2 billion in FY2024-25.[i] This variance in figures is itself a critical finding, illustrating a core challenge in the early stages of gender budgeting – namely, the absence of a standardized and publicly available GRPB statement. When analysts apply similar conceptual frameworks but arrive at different totals based on their interpretation and classification of spending, it underscores the need for harmonized methodologies and data governance. Such discrepancies constrain accurate progress measurement and weaken the foundations for fiscal transparency and accountability, both of which are central to evidence-based governance and international reporting requirements. The presence of these differing figures exposes the nascent nature of KP’s GRPB system and the urgent need for a unified accounting methodology.

1.5. Methodological Note on Conceptual Frameworks.

The conceptual foundation for this analysis is rooted in UN Women’s GRPB framework, which positions gender equality as a central pillar of fiscal justice and inclusive governance. This “whole-of-government” approach integrates gender into all levels of planning and budgeting, ensuring equitable access to public resources and outcomes. For detailed framework refer to Annexure II. GRPB Framework and Its Core Pillars of the Framework

The analytical approach adopted in this report is guided by internationally recognized frameworks and localized gender-budgeting practices. To support methodological transparency and facilitate replication, see Annexure II: The Analytical Framework: Deconstructing the Budget through a Gender Lens for details.

2. Policy Context for Gender-responsive Planning & Budgeting (GRBP).

2.1. The Political Economy of GRPB in KP.

The experience of Khyber Pakhtunkhwa (KP) can be situated within the broader political economy of gender-responsive planning and budgeting. Scholars such as Lekha Chakraborty (2019) describes four transitional phases for GRPB: innovative knowledge networking, building institutional structures, capacity strengthening, and accountability mechanisms[i].

KP's formation of an inter-departmental Gender Budget Tagging Committee, with technical assistance from an external program, represents a clear advancement into 'institutional structures' phase. However, the province continues to face challenges in the latter phases of this transition, particularly in 'capacity development and 'accountability.'

The province's experience reflects an early stage of institutional maturity where policy commitment precedes fiscal coherence. The absence of a standardized gender budget statement and the persistence of inconsistencies in reported allocations demonstrate the system's nascent nature.

The Gender-Responsive Budgeting Guidelines for justice sector stakeholders in KP have been formally approved by the Home and Tribal Affairs Department, with support from UN Women under the EU-funded Deliver Justice Project. These Guidelines provide a province-wide framework for classifying, tagging, and monitoring gender-responsive allocations. Embedding them systematically across departments remains critical to moving from technical innovation toward institutional consolidation. While the Gender Budget Tagging Committee and the GRB Guidelines offer a strong structural foundation, their effectiveness ultimately depends on consistent data reporting and compliance throughout each annual budget cycle.

2.2. Gender-Blind Expenditures and Their Real-World Consequences in KP.

While gender-specific allocations have increased in recent years, an analysis of the KP budget indicates that the province's largest sectors including infrastructure, agriculture, and energy remain largely devoid of systematic gender integration. These sectors fall predominantly within the 'gender-neutral' or 'gender-blind' categories.

Global evidence demonstrates that public budgets are rarely neutral in practice. Periods of fiscal tightening or high public debt often lead to reductions in social sector spending, disproportionately affecting women as social services contract and unpaid care burdens increase[i]. Similarly, infrastructure investments, which may seem gender-neutral, frequently have clear gendered consequences[ii]. Inadequate transport systems, roads, unreliable public transport, and unsafe travel routes restrict women's mobility and access to jobs, markets, schools, and healthcare. In Pakistan where women are primarily responsible for collecting water or gathering fuel, poor infrastructure directly increases time poverty and limits economic participation.

This pattern reveals that the province's 'gender-blind' spending across major sectors is not a passive omission but a fiscal policy choice that inadvertently reinforces existing gender inequalities. Although the provincial government has modestly expanded its dedicated women's empowerment budget, the vast majority of provincial spending, which has a significant and differential impact on men and women, remains unexamined through gender-lens.¹ Such fiscal neglect perpetuates a "double disadvantage" for women, as observed in comparative provincial studies, shifting the critique from merely a concern about social spending to a critique of the entire fiscal policy framework's failure to address how most public funds are allocated[iii].

There are, however, emerging signs of progress. The government's BRT System in Peshawar and Safe City and Safe Public Spaces projects in Peshawar demonstrate emerging awareness of gender-responsive infrastructure planning. These initiatives, while limited in coverage, illustrate how mainstream sectors can begin to address the structural mobility gap faced by women.

A notable step forward is the Government of Khyber Pakhtunkhwa's decision to make the Gender Equality Marker Checklist mandatory for all new development. It is a turning point in institutionalizing accountability. Applying the checklist rigorously to large portfolios such as roads, energy, and irrigation will enable planners to assess differential impacts and redirect spending toward interventions that reduce women's unpaid work and enhance economic participation. Over time, this can shift the province from isolated gender-responsive projects toward system-wide integration of equity

principles within its entire public investment portfolio.

2.3. Policy Ambition and Fiscal Realization in the Justice Sector.

The Government KP's Rule of Law Roadmap and related justice sector strategies outline a robust policy vision for gender mainstreaming within the justice sector, emphasizing the establishment of specialized courts, increased women's representation in law enforcement, and the expansion of victim's support services[i]. Yet a consistent disconnect exists between policy articulation and fiscal realization. As UN Women has argued that without sufficient budgetary allocations, laws and policies for women's protection remain "paper promises".

In KP, this gap is evident in under-earmarking of allocations within the ADP. Although the overall spending on police and courts has increased sharply, the absence of explicit gender earmarks within these large portfolios means that new courts and police stations may be built without the necessary gender-sensitive infrastructure or training, thereby undermining the intended outcomes of reform. This disconnect means that while the intent is to improve access to justice for women, the fiscal reality suggests the reforms may be limited in their scope and impact.

This disconnect demonstrates that while the province's policy intent is to improve women's access to justice, the fiscal reality limits both scope and impact. KP's experience reflects broader international lessons: progress in gender budgeting depends not only on technical tools but also on political ownership, data integrity, and fiscal accountability. While the province has advanced beyond conceptual discussions into concrete institutional reforms, translating these ambitions into measurable outcomes requires tighter integration between policy frameworks and the provincial budget.

3. The Quantitative Analysis Landscape.

An analysis of the past five years of ADP allocations, as well as the PSDP components in Khyber Pakhtunkhwa, indicates a pattern of moderate overall growth but significant annual volatility. Between FY 2020-21 and FY 2024-25, the ADP expanded from Rs. 317.9 billion to Rs. 416.3 billion, reflecting an average annual growth of around 7 percent. However, execution and revision trends reveal sharp fluctuations-ranging from 79 percent utilization in 2020-21 to an overshoot of 113 percent in 2021-22, followed by a major contraction to 53 percent in 2022-23 and full realization in 2023-24. These shifts point to inconsistent fiscal management and periodic re-prioritization of development spending. While the recent rebound in allocations reflects a renewed development focus, the volatility undermines predictability and long-term planning, especially for gender-responsive initiatives. For GRPB to be effective, KP's development financing must transition from reactive budgeting to a stable, transparent, and evidence-based framework that safeguards gender-focused projects and ensures continuity across budget cycles. Erratic revision patterns make it hard to lock in gender-responsive

priorities over several years (e.g., shelters, justice facilities, care infrastructure). Women-focused lines are more vulnerable to cuts when revisions bite, unless ring-fenced.

Table 1: 2020-2025 Development Budget of KP

Fiscal Year	ADP Size (Rs Million)	Revised ADP Size (Rs Million)	% of Original
2020 - 2021	317,857.00	249,992.00	78.60%
2021 - 2022	371,074.60	420,907.00	113.40%
2022 - 2023	418,157.50	220,283.92	52.70%
2023 - 2024	301,094.50	301,094.50	100%
2024 - 2025*	416,284.00	N/A	N/A

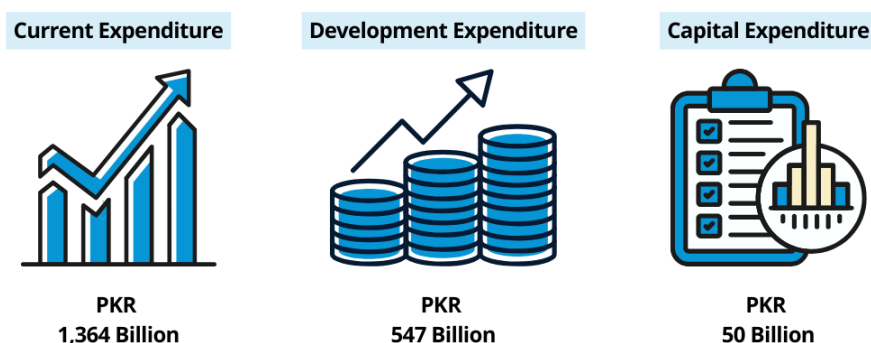
White Paper 2024-25, Finance Deptt. GoKP

3.1. Progress and Paradoxes in KP'S FY2024-25 AND FY2025-26 Budgets.

3.1.1. An Overview of KP's Financial Outlays.

The provincial budget of Khyber Pakhtunkhwa expanded substantially between the two fiscal years under review. The FY2024-25 budget stood at PKR 1,654 billion, while in FY2025-26, it grew by 18.6% reaching a historic PKR 1,962 billion[ix]. This overall growth provides the fiscal backdrop for analyzing the gender- responsive allocations and expenditure trends.

Figure 1: Break-up of FY 2025-26 Budget



In contrast, a defining feature of the FY2025-26 budget was the record expansion of the ADP for settled districts, which rose from approximately PKR 120.4 billion to PKR 195 billion, an increase of 62% over the previous year[i]. When combined with the AIP for the merged districts, the province’s development major portfolio reached PKR 320.7 billion, marking the largest developmental portfolio in the province’s history.

Table 2: Provincial Budget Growth (FY2024-25 vs. FY2025-26)

Indicator	FY2024-25	FY2025-26	Change
Total Budget	PKR 1,654.0 Billion	PKR 1,962.0 Bn	18.60%
ADP-Settled Sectors	PKR 120.4 Billion (approx.)	420,907.00	113.40%
Development Budget (incl. AIP)	PKR 245.7 Billion (approx.)	PKR 320.7 Bn	Largest in KP’s history

White Paper on Budget 2024–25 and White Paper on Budget 2025–26, Finance Department, Government of Khyber Pakhtunkhwa.

The increase in the overall fiscal envelope, particularly in the development component, signals an expansionary approach to public investment. However, as subsequent sections will demonstrate, this growth has not been proportionately mirrored in gender-responsive allocations. The analysis that follows therefore examines whether this fiscal expansion has translated into meaningful progress toward gender equality objectives, or whether it perpetuates existing gender-blind spending patterns across major sectors.

In FY2024-25, over four-fifths of all gender-related spending was concentrated within the Social Welfare and Women Empowerment Department, divided almost equally between institutional costs and programmatic initiatives. Flagship schemes included shelter homes, business incubation centres, GBV protection facilities, and vocational skills programs. When combined with allocations from Education, Population Welfare, and Health—mainly for girls’ education and maternal-health services—the province’s gender-focused spending reflected a modest yet expanding commitment to women’s empowerment, while major sectors such as Police, Infrastructure, and Finance remain without explicit gender allocations.

3.2. Comparative JSI Budgetary Allocations: The Rise in the Police Portfolio.

A comparative analysis of the ADPs for FY2024-25 and FY2025-26 reveals a significant shift in fiscal priorities toward the justice sector institutions, most notably toward the Police. The Home Department’s overall ADP allocation increased from approximately PKR 6.5 billion in 2024-25 to PKR 13.9 billion in 2025-26, a growth driven almost entirely by the Police portfolio, which surged from PKR 1.3 billion to PKR 12.7 billion[i].

While the Law & Justice (Courts) portfolio also experienced a substantial increase from PKR 2.1 billion to PKR 6.5 billion, the allocation for Prisons remained nearly stagnant at around PKR 800 million. The PSDP for 2024-25 reinforces this trend, showing Police projects receiving the largest allocations (over PKR 14 billion), followed by Prisons (~PKR 4.6 billion) and Law & Justice (~PKR 2 billion).

These figures underscore a major fiscal shift toward policing, while allocations for gender and GBV-specific interventions remain modest, fragmented, and inconsistently reported. The imbalance highlights a persistent gap between public safety investments and the integration of gender-responsive justice reforms.

Table 2: Provincial Budget Growth (FY2024-25 vs. FY2025-26)

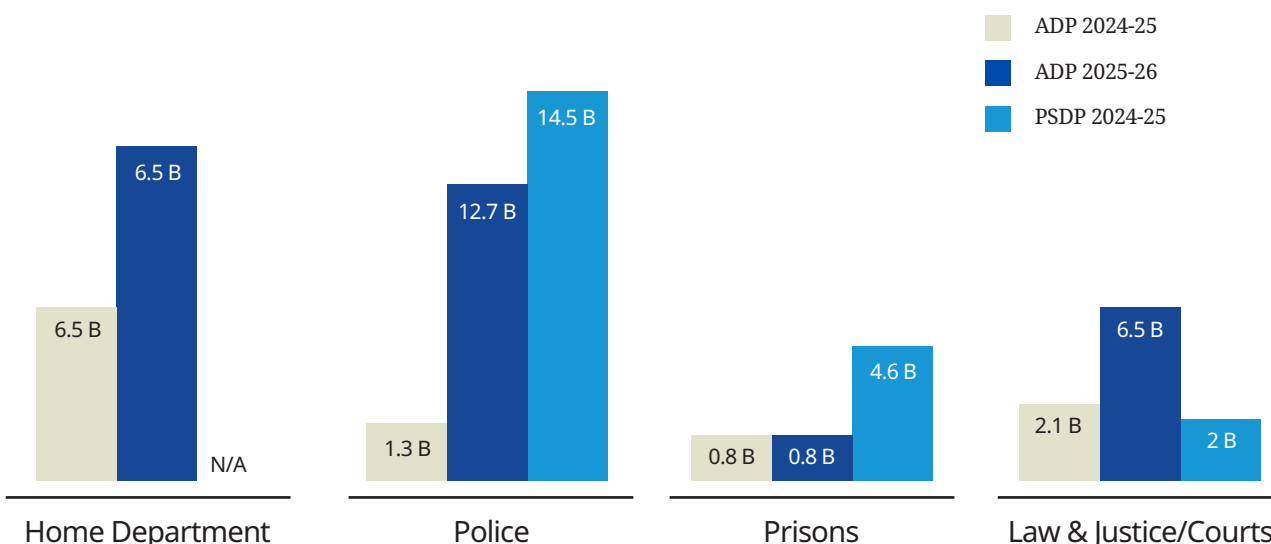


Table 3: Key Justice Sector Budgetary Allocations (ADP & PSDP) - FY2024-25 & FY2025-26

Sector	ADP 2024-25 (PKR Millions)	ADP 2025-26 (PKR Millions)	PSDP 2024-25 (PKR Millions)	Change (ADP)
Home Department (Total)	~6.5	~13.9	N/A	114%
Police	1.3	12.7	~14.5	877%
Prisons	0.837	0.806	~4.6	-3.70%
Law & Justice / Courts	2.1	6.5	~2.0	210%
Women/GBV- Specific Projects	Modest/ Fragmented	Modest/ Fragmented	Modest/ Fragmented	Inconsistent

Government of Khyber Pakhtunkhwa, White Paper FY2024-25.

3.3. The Police & Public Order Portfolio: Modernization Without Mainstreaming.

The massive increase in the police and public order portfolio reflects the government’s commitment to modernization through capacity building, infrastructure expansion, and digital transformation. However, when examined through a gender lens, a persistent gap between institutional advancement and inclusivity. Official budget documents indicate that no explicit gender earmarks were identified within the large-scale projects implemented under the Home Department and Police, despite a provision in the KP Rule of Law for doing so[i].

This omission is particularly significant when viewed against the commitments outlined in the Rule of Law Roadmap (2023-2028) which emphasizes gender- sensitive policing reforms, such as the expansion of Victim Support Services, recruitment of more female officers, and the establishment of Gender Desks in police stations.¹ However, without a deliberate allocation of funds, these reforms are not guaranteed to be implemented within the multi-billion-rupee projects currently underway.

The Gender-responsive Budgeting Guidelines require such projects to be screened through the Gender Equality Marker (GEM) at the planning stage. However, available documentation does not reflect this compliance with this requirement in the police portfolio.

While projects such as Safe City, focused on CCTV and surveillance system, represent important investments in public safety, their design remains largely “gender-neutral.

In the absence of earmarked resources for GBV-response training, recruitment of women police officers, or the inclusion of gender-responsive facilities such as women’s reporting rooms—these projects are unlikely to deliver equitable security outcomes.

3.4. Prisons, Courts, and Legal Aid: Fragmentation and Fiscal Lag.

While large-scale investments in the justice sector continue to lack gender mainstreaming, several small-scale but positive projects do exist. Within the Prisons portfolio, allocations include ‘skill development centres’ and ‘drug rehabilitation centres for women prisoners’. Similarly, the Law & Justice portfolio includes projects for court infrastructure and video-link facilities that can enhance accessibility for vulnerable litigants. Likewise, survivor services, such as the Bolo Helpline and Dar-ul-Aman shelters offer critical entry points for women seeking justice.

However, these interventions remain fragmented and unevenly distributed. These services are scattered across the Home and Tribal Affairs Department and Social Welfare Departments, with minimal inter-departmental coordination.¹ This fragmentation leads to institutional bottlenecks, survivors may engage the police, yet struggle to access legal aid or shelter within a coherent system. The result is not only fiscal inefficiency but also compromised survivor outcomes.

The challenge lies not merely in limited funding but in the absence of a consolidated budget framework to support holistic access to justice. Establishing a provincial “Survivor Support Fund” could unify resources for shelters, legal aid, counselling, and reintegration - reflecting the Rule of Law Roadmap’s Outcome 3 on access to justice for all.

3.5. The “Under 1% Paradox”: An Analysis of Targeted Spending.

The FY2025-26 budget marks a notable expansion in gender-targeted spending, with the Zakat, Ushr, Social Welfare, Special Education & Women Empowerment serving as the core measure of direct gender spending, almost doubling from PKR 9.507 billion in FY2024-25 to PKR 19.161 billion in FY2025-26 - a sharp 101.6% increase[i]. In relative terms, this raised the share of this portfolio to 0.98% a shift that gives rise to what this report terms the ‘Under 1% Paradox’-where a headline increase in gender spending still represents less than one percent of the total provincial budget.

However, a deeper analysis shows that this dramatic increase is almost entirely concentrated in recurrent expenditure, which saw a 128% jump from PKR 7.857 billion in FY2024-25 to PKR 17.936 billion in FY2025-26, while development allocations declined[iii]. This composition indicates that the additional funds are largely sustaining

salaries, institutional overheads and ongoing operations rather than financing new or capital-intensive initiatives such as women’s hostels, day- care centres, or district resource hubs.

Beyond the women’s portfolio, the justice and security sectors also recorded substantial budgetary expansion without a corresponding gender lens. The Police department recorded the largest single increase - approximately PKR 12.7 billion, or +877% - yet no earmarked funds were identified for women’s desks, training academies, or gender-sensitization initiatives. Similarly, allocations in Home and Law & Justice portfolios grew nominally but lacked identifiable gender components.

This composition implies that while existing programs and salaries are sustained, limited investment is being made in transformative capital projects such as day- care centres, women’s hostels, or district resource centres.

According to the GRPB Guidelines developed with support of UN Women, such allocations fall under Category A (High Relevance) but they mainly cover routine expenses such as salaries and ongoing programmes instead of funding new development projects or long-term infrastructure for women’s empowerment. To move from symbolic progress to structural transformation, the focus must shift from maintaining institutions to building new, sustainable infrastructure for women’s empowerment such as childcare centres, women’s hostels, district-level empowerment hubs, and digital skills programmes.

Figure 3: Women’s Empowerment Portfolio Breakdown

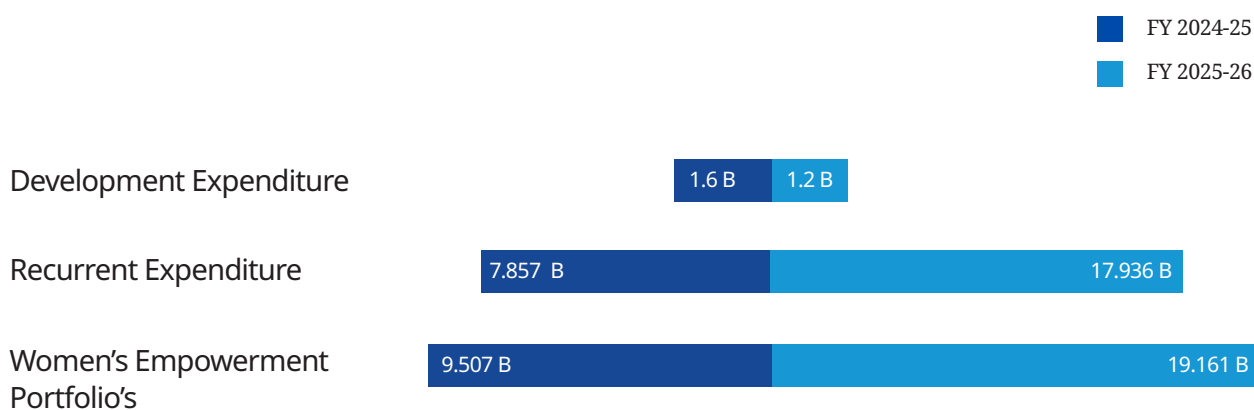
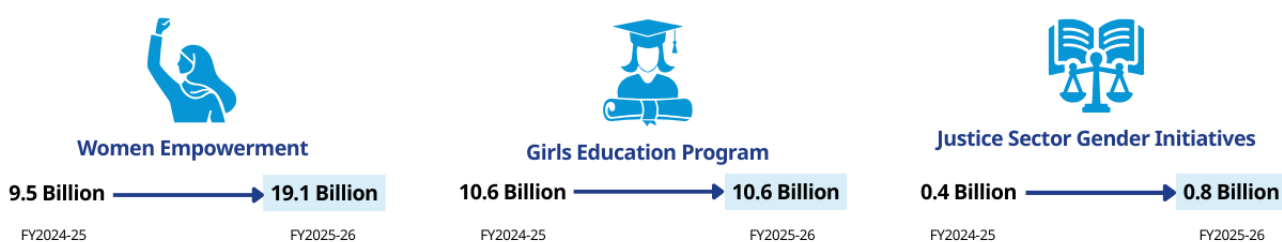


Table 4: Gender-Relevant Budgetary Allocations, FY2024-25 & FY2025-26

Category	FY2024-25 (Billions)	FY2025-26 (Billions)	Change
Women’s Empowerment Portfolio	PKR 9.507	PKR 19.161	101.60%
Share of Total Budget	0.57%	0.98%	+0.41 pp
Girls’ Education	PKR 10.6	PKR 10.6	0%
Total Gender-Relevant Spending (Est.)	~PKR 21	~PKR 30	43%
Justice Sector Gender	PKR 400 Million (Est.)	PKR 800 Million (Est.)	100%

Finance Department, Govt. of Khyber Pakhtunkhwa & Planning Commission of Pakistan.

Figure 4: Gender Relevant Allocation



3.6. A Critical Review of Justice Sector Allocations.

Allocations for Justice Sector Institutions (JSIs) increased substantially between FY2024-25 and FY2025-26: the Home Department allocation, for instance, increased from approximately PKR 6.5 billion in FY2024-25 to PKR 13.9 billion in FY2025-26, and allocations to Law & Justice, including the Peshawar High Court, increased from PKR 2.1 billion to PKR 6.5 billion[i].

Yet, an in-depth review of the ADP documents indicates no explicit gender- responsive measures in these large-ticket items. This is a prime example of the ‘fiscal lag’, where ambitious policy commitments outlined in documents like the Rule of Law Roadmap are not yet backed by sufficient, specific funding within the largest development

allocations[ii]. Still incremental progress is visible: The expansion of Darul Amans Dar-ul-Aman shelters introduction of GBV helplines, and women-focused legal aid cells reflect localized success. Scaling these examples through the ADP framework can create a coherent provincial approach to gender-responsive justice.

Figure 5: Justice Sector Institutions Breakdown

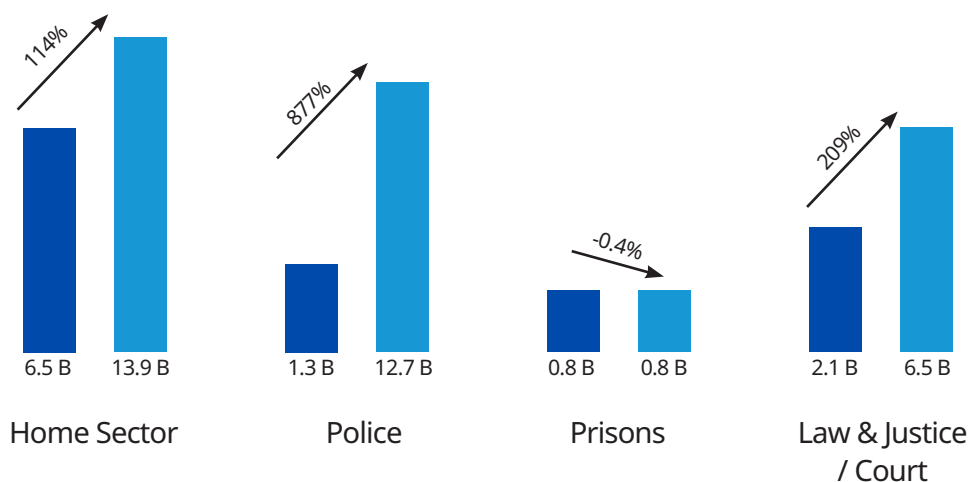


Table 5: Justice Sector Institutions (JSIs) Budget Breakdown, FY2024-25 & FY2025-26.

Category	FY2024-25 Allocation (PKR in Million)	FY2025-26 Allocation (PKR in Million)
Home Sector	6,500	13,900
Police	1,300	12,700
Prisons	837	806
Law & Justice / Courts	2,100	6,500

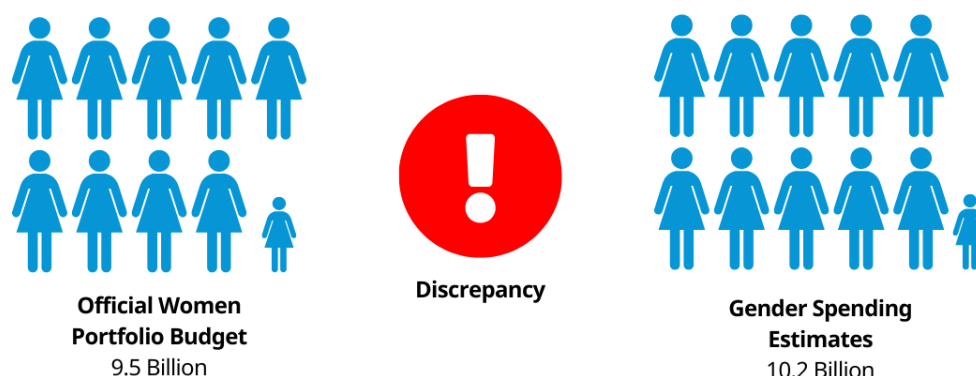
Finance Department, Govt. of Khyber Pakhtunkhwa & Planning Commission of Pakistan

3.7. Data Transparency and Fiscal Marksmanship.

Accurate and transparent fiscal data are the backbone of effective gender-responsive budgeting. The current discrepancy between departmental and consolidated figures, such as the official women’s empowerment portfolio budget (PKR 9.507 billion in FY24-25) vs. the aggregate gender spending estimates (e.g., PKR 10.2 billion) highlights the lack of a standardized tracking system.

In GRPB terms, this reflects weak fiscal marksmanship – or the alignment between budget estimates and actual spending. Such inconsistencies undermine the reliability of expenditure reporting and hinder the development of a results-based GRPB framework[iii]. Without a unified and transparent accounting methodology, it is difficult to monitor performance or hold institutions accountable. Under the GRPB Guidelines, the province is mandated to issue an annual consolidated gender budget summary - a reform that remains pending implementation.

Figure 6: Data Discrepancy in FY 2024-25 Women’s Portfolio Budget



4. GRPB in Khyber Pakhtunkhwa – Key Institutions and Practices.

4.1. Institutional Mechanisms.

Khyber Pakhtunkhwa has progressively transitioned from policy-level commitments to building institutional frameworks for GRPB. The province now recognizes that gender equity in budgeting is not merely a social aspiration but a governance imperative that strengthens fiscal accountability and development impact. Over the past few years, several institutional mechanisms have emerged, some newly established and

others restructured, to integrate gender perspectives into budgetary decision-making, monitoring, and evaluation processes.

These mechanisms collectively represent the province's evolving ecosystem for GRPB, anchored in the Finance Department, supported by Planning & Development (P&D) Department, and complemented by specialized bodies such as the Social Welfare Department, KPCSW, and select line departments that have begun internalizing gender-responsive frameworks. While many of these efforts remain at an early stage, they signal an important shift toward institutionalized and evidence-driven gender budgeting across the provincial public finance system.

i. Finance Department, Government of Khyber Pakhtunkhwa.

As the custodian of the provincial public finance system, the Finance Department plays a central role in institutionalizing GRPB by embedding gender accountability within fiscal policy, expenditure classification, and budget execution processes. A major institutional milestone during FY2023-24 was the introduction of a structured GBT system by the Government of Khyber Pakhtunkhwa using the GEMs (Annexure III). Recognizing the need for an evidence-based framework to track gender-related expenditures, the province initiated a comprehensive four-phase reform process under the Finance and Planning & Development Departments.

A Joint Review Committee was formally notified in March 2023 to define the tagging methodology, classification typologies, and weighting criteria for cost centres. The approved GBT methodology classifies all departmental budgets according to six thematic areas, Social Services, Women's Economic Empowerment, Climate Change, Gender-Based Violence, Social Protection, and Institutional Strengthening for Gender Equality and assigns relevance weightages ranging from high relevance to no relevance.

Historical budgets for FY2020-2023 were retrospectively tagged, while provincial departments were trained on the new methodology in early 2024^[ii]. The adoption of this system represents a shift from ad hoc tagging toward institutionalized gender budgeting, providing a replicable model for national integration through the federal Integrated Financial Management Information System (IFMIS). The successful completion of Phase I demonstrates the province's commitment to advancing gender-responsive planning and evidence-based expenditure reporting.

ii. Social Protection & Gender Mainstreaming (SPGM) Unit, P&DD.

The SPGM Unit, was notified in 2021 in the P&D Department. The Unit helps bridge the gap between policy intent (e.g., provincial gender equality policies) and budget execution (tracking whether funds reach vulnerable groups and women) by providing

tagging, monitoring and technical support.

iii. Social Welfare, Special Education, Women Empowerment & Zakat & Ushr Department, KP.

The SWSEWE&ZUD serves as the policy custodian for gender equality and the principal coordinating department for the implementation of women-focused initiatives across the province. Through its specialized directorates and programmes, the Department anchors provincial priorities on social protection, women's economic participation, and gender-based-violence prevention.

The Department serves as the primary catalyst for implementing the Women Empowerment Policy 2017 and its foundational framework by coordinating the execution of policy directives that promote the institutionalization of gender-responsive budgeting and planning. In this capacity, the SWSEWED is also mandated to coordinate the functioning of the oversight Gender Mainstreaming Steering Committee (GMSC) of the Policy.

Moreover, according to one of the key informant interview respondent from SWSEWED, the Department is also responsible for facilitating the placement of Gender Parity Report (to be prepared annually by KPCSW) to the Provincial Assembly, in developing evidence-based advocacy on budget gaps. Despite these efforts, the Department continues to face constraints in analytical capacity and inter-departmental coordination, underscoring the need for dedicated GRPB units and structured liaison mechanisms with Finance and P&D.

iv. Special Committee and WPC in KP Assembly.

The Assembly's Special Committee on Gender Mainstreaming is an important new forum for GRPB oversight. To drive change, the Assembly must also apply GRPB principles internally. Besides, WPC provides a platform for women legislators, but lacks a formal budget or staff support, limiting its institutional effectiveness in budget advocacy.

v. Khyber Pakhtunkhwa Commission on the Status of Women (KPCSW).

The KPCSW, an autonomous statutory body established under the Khyber Pakhtunkhwa Commission on the Status of Women Act 2009 (substituted 2016), functions as the province's apex institution for promoting women's rights and monitoring gender-related policies. The Commission provides evidence-based policy advice to government departments, including gender analysis of annual budgets and development programmes through policy-advocacy and research. In March 2025, the province launched its first Gender Parity Report (GPR) under the leadership of the Chief Minister-a milestone that

not only demonstrated high-level political ownership but also expanded the province's knowledge architecture for gender analysis and policy planning[i]. The GPR produced by KPCSW, provides a data-rich foundation for evidence-based decision-making and has positioned the Khyber Pakhtunkhwa Commission on the Status of Women (KPCSW) as a technical resource for government departments. The Commission is currently engaged in supporting line departments to operationalize the report's recommendations within their upcoming PC-Is, translating evidence into actionable development planning. In this context, it collaborates with P&D, and SWSEWED to institutionalize gender data reporting. Its positioning can be leveraged for ensuring that GRPB. Experts recommend including KPCSW as a technical and oversight member of the inter- departmental GBT Committee to strengthen accountability and ensure civil society perspectives inform budget processes.

4.2. Gender-focused Reforms in the Justice Sector in Khyber Pakhtunkhwa.

In KP, key frameworks such as the KP Rule of Law Roadmap (2023-2028) prioritize people-centered justice and 'access to justice for all,' with special focus on women and marginalized groups. National and provincial policies (Pakistan's 2022 National Gender Policy and KP's 2017 Women's Empowerment Policy) also set the policy context for GRB in advancing equity. Moreover, justice-sector reforms are also underway. KP Police launched its first 5-year Gender Strategy, a complementary Gender-Responsive Policing Policy (Dec 2024) and Standard Operating Procedures (SOPs) for Gender-Responsive Desks under the EU/UNDP 'Deliver Justice' program. These measures explicitly aim to increase women's recruitment and promote gender and women desks and victim support units in police stations. In the courts, KP has begun to adopt infrastructure and procedures for gender-sensitive justice: for instance, special Child Protection Courts now exist in Peshawar, and judges and court staff are receiving training on handling GBV and child cases.

Support initiatives have also enabled the training of dozens of women lawyers to provide legal aid to GBV survivors. Likewise, 10 Victim Support Desks and 65 women/gender desks have been across the province. Likewise, the Directorate of Prosecution, Khyber Pakhtunkhwa, provides an encouraging example of institutional commitment to gender equality in the justice sector. With the appointment of a female Director General and rising female representation across prosecution and administrative cadres, the department is moving toward greater parity and inclusion. Structured recruitment quotas, gender-balanced transfers, and equal pay frameworks ensure fairness in staffing and compensation. Dedicated training initiatives and foreign exposure opportunities have strengthened the professional capacity of women prosecutors, while ongoing efforts to develop gender parity monitoring systems reflect growing institutionalization of gender accountability. The department's experience illustrates how applying GRPB

principles within justice institutions not only enhances women’s participation and leadership but also contributes to improved governance and equitable service delivery.

Despite these promising frameworks, implementation has lagged in important ways. A key obstacle is the lack of transparent, disaggregated budget data often manifested in ‘gender budget statement does not exist which makes it hard to make the allocations traceable. Without this data, it is very difficult to measure whether flagship programs (e.g. women’s training or special courts) actually receive funding. In practice, GRPB allocations still account for a tiny fraction of KP’s budget, and the vast majority are spent as untied recurrent costs (salaries/operations).

Another critical challenge is capacity and ownership. Interviews and planning documents have noted that key departments, especially Finance and Planning remain largely gender-blind. Although KP formed a GBT committee (chaired by the Finance Department) and with support of development partners, developed a tagging methodology, skills for routine gender analysis are still scarce. This gap means that even well-intentioned programs may not consider gender outcomes. For instance, infrastructure and energy budgets in KP are still planned without gender lens, despite evidence that women’s mobility and livelihoods suffer most during climate shocks.

The funding shortfall and capacity gaps have direct consequences for women’s services. Underfunded gender programs mean that key interventions – like legal aid clinics, victim support units, or women’s health services may not reach scale. For example, the lack of clear budget lines for special courts or shelters undermines KP’s ability to expand these facilities. Similarly, with under 1% of the budget tied to gender objectives, gender-focused projects often lose out to rigid salary/maintenance costs. Unless the province shifts more resources to development spending and leverages performance budgeting, many gender equity goals (from the Women Empowerment Policy and KP Rule of Law roadmap) will remain unfulfilled.

In sum, the reforms risk remaining paper commitments unless KP rapidly builds in-house gender capacity. Long-term sustainability depends on moving GRPB from a donor-driven project into a routine government function.

Table 6: Key GRPB-Related Reforms in KP Justice and Legislature (Initiatives, policy basis, budget status, and risks)

Sector/ Institution	Key Reforms & Initiatives	Policy/Guidance Basis	Budget & Status	Sustainability Risks
KP Provincial Assembly	<p>Formation of a Special Committee on Gender Mainstreaming</p> <p>Women’s Caucus</p> <p>GRPB training for MPs</p>	Women’s Empowerment Framework (2017)	<p>No dedicated “gender budget” line;</p> <p>Tracking still rudimentary</p>	<p>Heavy reliance on international development partners on gender and GRPB.</p> <p>Limited staff expertise in gender analysis.</p> <p>Need for formal GRPB rules and public reporting (currently absent).</p>
KP Police & Security	<p>KP Police Gender Strategy & Gender-Responsive Policing Policy (2024)</p> <p>Gender desks established in police stations .</p> <p>Targeted recruitment drive for women officers.</p> <p>Victim Support Units and training on GBV case handling.</p>	KP Rule of Law Roadmap (2023-28)	<p>KP gender budget (Police component) was doubled (FY22-24) – from PKR400M to 800M (est.)</p> <p>UNDP/DUJ funded 550+ officers training.</p>	<p>Programs dependent on continued EU/ UNDP funding.</p> <p>Police infrastructure upgrades (female washrooms, courtroom) need regular budget.</p> <p>Success vulnerable if donors withdraw</p>
Legal Aid & Prosecution	<p>Strengthened District Legal Empowerment Cells (DLEC).</p> <p>Training and empowerment of women lawyers.</p> <p>Legal aid camps for underserved women.</p>	<p>KP Legal Aid Act (2020)</p> <p>KP Rule of Law Roadmap.</p> <p>KP Women Empowerment Policy 2017.</p>	<p>Modest budget increases noted.</p> <p>EU/UNDP funded trainings and pro-bono clinics.</p>	<p>Reliance on sporadic donor-funded initiatives.</p> <p>No stable line item for legal aid programs.</p> <p>Public awareness low; institutional support weak.</p>

Sector/ Institution	Key Reforms & Initiatives	Policy/Guidance Basis	Budget & Status	Sustainability Risks
Judiciary & Courts	<p>Gender-responsive court infrastructure (proposed)</p> <p>Special GBV and Child Protection Courts (e.g. Peshawar)</p> <p>Training for judges and court staff on GBV and trauma.</p> <p>Women’s Bar rooms and legal clinics.</p>	<p>KP Rule of Law Roadmap (2023-28)</p> <p>Juvenile Justice System Act (2018)</p> <p>Peshawar HC directives on child/GBV courts.</p>	<p>No distinct budget; improvements folded into general court budgets.</p> <p>Child Protection Courts exist (pilots), but expansion limited by capital funds.</p>	<p>Court system’s inertia and low priority for gender facilities.</p> <p>Insufficient funds for specialized courts or women- friendly spaces.</p> <p>Dependence on donor-trained personnel; need internal advocacy.</p>

5. Recommendations for Equitable and Sustainable Governance.

Based on the critical analysis, the following multi-layered recommendations are proposed to guide future interventions and collaboration with the Khyber Pakhtunkhwa government.

5.1. Immediate Actions (FY 2025–26): Consolidating the Foundation.

Establish a Provincial Gender Budget Statement:

The single most crucial step is to formalize and institutionalize a dedicated Gender Budget Statement as an integral part of the annual budget documentation process. This would provide a standardized, transparent, and comprehensive overview of gender-relevant spending, addressing the data discrepancies and accountability challenges identified in this report.

Targeted Capacity Building:

Launch targeted training programs on GRPB principles for officials in the Finance and Planning & Development departments, which are identified as having limited gender expertise. This should be complemented by establishing gender focal points in all major government departments to serve as internal champions and technical leads.

Implement an Integrated Survivor Support Fund:

Implement a ring-fenced fund that consolidates fragmented, small-scale gender-focused projects (e.g., helplines, shelters) across departments. This would ensure better coordination and scale, to reduce resource wastage and improving the delivery of critical services to women and girls.

5.2. Medium-Term Reforms (2026–28): Building a Systemic Approach.

Integrate Performance-Based Gender Budgeting:

Facilitate the transition toward a performance-based GRPB model where budget allocations are tied directly to the achievement of specific, measurable gender equality indicators, building on the Assembly’s KPI initiative. This would shift the focus from mere budget inputs to measurable outcomes.

Strengthen Independent Oversight:

Advocate for the establishment of an independent Gender Budget Observatory or strengthen the oversight role of the KP Commission on the Status of Women. This entity could conduct third-party gender audits of major departmental allocations and provide a non-governmental check on the government’s GRPB performance. KPCSW should also be formally included in the GBT Committee as a technical and oversight member. Its participation would strengthen gender accountability, ensure policy coherence across departments, and support the institutionalization of GRPB in the province.

Pilot Sector-Specific Mainstreaming:

Initiate pilot projects to integrate gender-responsive design in traditionally “gender-neutral” or “gender-blind” sectors.¹ This could include developing gender-sensitive urban planning guidelines to ensure public spaces and transportation infrastructure are safe and accessible for women, or integrating women’s economic empowerment into agricultural policies

5.3. Long-Term Transformations (2028–30): Ensuring Durability and Equity.

Institutionalize GRPB Through Legal Frameworks:

Advocate for the establishment of a legal framework or provincial constitutional amendment that mandates gender considerations in all policy and budget decisions.³ This would ensure that GRPB becomes a permanent, legally binding practice that can withstand political transitions and external shocks.

Establish a Minimum Allocation Threshold:

Work with the provincial government to set a long-term goal of achieving a minimum of 5% gender-targeted spending across all sectors, serving as a benchmark for true mainstreaming and systemic change.

Fiscal Equalization:

Incorporate gender indicators into fiscal equalization mechanisms to ensure equitable distribution of resources across districts. This is particularly critical for bridging the gaps between settled and merged districts.

Monitoring Framework and Key Performance Indicators:

To strengthen accountability and evidence-based implementation of GRPB in the justice sector, the report proposes a preliminary set of Gender Key Performance Indicators (KPIs). These indicators aim to link fiscal allocations with measurable gender outcomes across police, prisons, judiciary, and social-welfare services. They reflect the transition from input-based budgeting to performance-based monitoring envisioned under the KP Rule of Law Roadmap (2023-28) and the GRPB Guidelines (2022), and align with the provincial government’s shift toward outcome-oriented evaluation of women’s access to justice and protection mechanisms.

Table 7: Proposed KPIs for Justice Sector Initiatives

Sector/Project	Proposed Gender KPI	Target (FY 2024-25)
Police (Safe City / Modernization)	<ul style="list-style-type: none">• % of police stations with functional women’s desks.• % of female police recruits.• Number of officers trained on GBV investigation.	30% stations with women’s desks 10% new recruits female. 1,000 officers trained.
Prisons (Rehabilitation / Skills)	<ul style="list-style-type: none">• Number of women prisoners in skill training.• % of women prisoners accessing health/psychosocial services.	500 women prisoners enrolled 70% coverage for services.
Law & Justice (Courts / Video-link)	<ul style="list-style-type: none">• % of courts with gender- sensitive video-link facilities.• Number of GBV cases fast- tracked.	50% courts equipped. 200 GBV cases fast-tracked.
Social Welfare (Shelters / Helpline)	<ul style="list-style-type: none">• Number of women accessing shelters.• # of calls to GBV helpline responded within 24 hours.	2,000 women served. 90% calls responded timely.

Conclusion

The analysis of Khyber Pakhtunkhwa’s budget and governance documents reveals a province in active transition. The government has made commendable progress in establishing an institutional foundation for GRPB, demonstrating a strong political will through a significant increase in explicit gender-specific allocations and the adoption of ambitious policy reforms, particularly within the justice sector and provincial legislature.

However, despite this progress, the province remains at a critical juncture. The core challenge is the “under 1%” paradox, which illustrates that the benefits of the increased targeted spending are limited while the vast majority of the provincial budget continues to be allocated without a gender lens. The reliance on recurrent expenditure, a deficit of data, and the potential sustainability risks associated with external support all signal that KP must move beyond symbolic gestures toward a more systematic and holistic approach.

The ultimate success of GRPB in Khyber Pakhtunkhwa will depend on its ability to transition from a targeted, siloed approach to a comprehensive, evidence-based model that ensures all budget categories, from infrastructure to agriculture, actively contribute to gender equality. The province’s experience in linking GRPB with rule of law initiatives and strengthening legislative oversight offers valuable lessons for other provinces, but the path forward requires sustained political commitment, enhanced institutional capacity, and a steadfast focus on ensuring that fiscal policy genuinely translates into improved outcomes and a more equitable society for women and girls.

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Annexure I:

GRPB Framework and its Core Pillars.

Gender-Responsive Planning and Budgeting (GRPB) is a public finance strategy that integrates a gender perspective across all stages of the budget cycle- including planning, approval, execution, monitoring, and audit. It is a transformative approach designed to address structural inequalities between women and men, ensuring that public expenditure and revenue policies promote gender equity, economic efficiency, poverty reduction, and good governance.

Rather than creating separate budgets for women, GRPB seeks to align all public spending with gender-equity objectives. By applying a gender lens to the formulation and execution of budgets, it ensures that government spending - an expression of policy priorities - reflects the needs, rights, and priorities of diverse social groups. In practical terms, GRPB employs a suite of analytical and institutional tools to:

- Assess the gender impact of fiscal policies and programs;
- Reorient expenditure and revenue decisions to close gender gaps; and
- Strengthen institutional accountability for gender equality outcomes.

Effective GRPB contributes directly to women’s empowerment, improved social equity, and the realization of national and international commitments such as the Sustainable Development Goals (SDG 5) and the Beijing Platform for Action.

Core Pillars of the Framework:

1. Gender Analysis and Data: GRPB begins with evidence-based gender analysis— understanding how men and women experience policies differently. This requires the systematic collection of sex-disaggregated data and gender-sensitive indicators to reveal and address inequalities.

2. Legal and Policy Mandates: Effective GRPB depends on legal frameworks and policy directives that institutionalize gender budgeting across government. This ensures continuity and prevents GRPB from being treated as a temporary donor-driven exercise.

3. Transparency and Accountability: Governments are urged to ‘follow the money’ by publishing data on how public funds address gender gaps. Transparent budgeting allows civil society and citizens to hold institutions accountable for gender commitments.

4. Diverse Needs and Inclusivity: The framework emphasizes intersectionality recognizing that women are not a homogeneous group. Budgets must address the diverse needs of women and men across class, geography, ethnicity, and disability status.

5. Monitoring and Evaluation: A results-based monitoring framework is essential for tracking progress and outcomes. GRPB requires measurable gender indicators to evaluate whether fiscal policies are reducing inequality and empowering women.

Annexure II:

The Analytical Framework: Deconstructing the Budget through a Gender Lens.

Gender Budget Classification - To provide a granular analysis of budgetary allocations, this report adopts a four- category budget classification scheme, a method widely used in international gender budget analysis. This framework classifies each budget line item based on its gender-responsiveness:

Gender-Specific:

These are funds explicitly and exclusively designed to address gender-related needs or target specific gender groups. Examples include the allocation for Girls' Education Stipends and the core budget of the Women's Empowerment portfolio.

Gender-Mainstreamed:

These are funds for general policies or projects that intentionally integrate gender considerations to address existing disparities. Examples include the universal Sehat Card+ health insurance, which has specific provisions for maternal care, and the free textbooks initiative, which has a stated "special focus on girls' education." The mandate for day-care facilities and separate washrooms in government departments also falls into this category.

Gender-Neutral:

These are ordinary expenditures that are not designed with gender considerations in mind but, in theory, offer equal access to all. Examples include allocations for general education services, general healthcare services, and traditional infrastructure development such as roads and water supply projects. While nominally neutral, these budgets can unintentionally perpetuate inequalities if women have less access to or benefit from these services.

Gender-Blind:

These are expenditures that entirely ignore differential gender impacts, often reinforcing existing inequalities. This category includes large, traditional allocations such as debt servicing, general administrative costs, and spending on sectors like mining and minerals, where no gender analysis of the tax burden or employment impact has been conducted. As noted in prior research on Pakistan's context, such "gender-blind" budgets can have a "very negative impact on society and especially on women's lives" by failing to address their specific needs.

Annexure III:

Gender Equality Marker (GEM) System

The Gender Equality Marker (GEM) is a complementary planning and budgeting tool used to classify development projects according to their intended contribution to gender equality. GEM is the scoring system used within the GBT process. Under the GEM approach, each project is assigned a score from 0 to 3, reflecting its level of gender-responsiveness:

GEM 0: No gender relevance.

GEM 1: Limited gender relevance (gender is mentioned but not a focus).

GEM 2: Significant gender relevance (gender objectives are clearly integrated).

GEM 3: Principal gender objective (project primarily promotes gender equality).

Unlike the four-category classification which is used for ex-post budget analysis the GEM operates as an ex-ante tagging mechanism, allowing departments to identify, monitor, and report gender-related allocations across the Annual Development Programme (ADP) and Public Sector Development Programme (PSDP). Integrating GEM scores into budget documentation enhances transparency, comparability, and accountability in tracking progress toward gender-responsive planning and budgeting.